



State of Utah

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Tuesday, October 22, 2012

Proposed Rule Amendments

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules were published in the Utah Bulletin on **September 15, 2012** and the Public comment ended on **October 15, 2012**.

Rule Number: Rule R861-1A-20

Rule Title: Time of Appeal Pursuant to Utah Code Ann. Sections 59-1-301, 59-1-501, 59-1-1410, 59- 2-1007, 59-7-517, 59-10-535, 59-12-114, 59-13-210, 63G-4-201, 63G-4- 401, 68-3-7, and 68-3-8.5.

Summary: The proposed amendment deletes references to statutes that have been repealed and replaces those references with the correct statutory citation.

Rule Number: Rule R861-1A-46

Rule Title: Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.

Summary: The proposed rule defines a purchaser refund request as a request for a refund of sales taxes submitted by a person other than the seller that originally collected and remitted the sales tax to the Tax Commission; indicates the information that must be provided to the Tax Commission when submitting a purchaser refund request; provides that an applicant that qualifies may choose to have the purchaser refund request reviewed by a sampling method, rather than a 100 percent review of the transactions included in the refund request; provides that a purchaser refund request will be decreased by the amount of those transactions for which required information is not provided to the Tax Commission within the specified time period, and will be treated as dismissals that may be appealed only on the issue of whether the required information was received by the Tax Commission within the specified time.

Rule Number: **Rule R884-24P-33**
Rule Title: **2013 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301.**
Summary: Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. 2012 HB 387 requires the repeal of the schedule for short life expensed property and the creation of a new schedule for noncapitalized personal property.

Proposed Rule

The proposed rule can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rule was published in the Utah Bulletin on October 15, 2012 and the Public comment will end on **November 14, 2012**.

Rule Number:	Rule R884-24P-73
Rule Title:	Urban Farming Assessment Pursuant to Utah Code Ann. Section 59-2-1703.
Summary:	2012 SB 122 enacts provisions for valuing land that is actively devoted to urban farming in a county of the first class and requires the Tax Commission to provide guidance for when land is actively devoted to urban farming. The proposed rule indicates that land is actively devoted to urban farming if it meets the productive capabilities of land classified as Irrigated I. In addition, the proposed rule indicates how land qualifying for the urban farming assessment shall be valued.

Proposed Rule Amendments

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules will be published in the Utah Bulletin on **November 1, 2012** and the Public comment will end on **December 3, 2012**.

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| Rule Number: | Rule R861-1A-12 |
| Rule Title: | Policies and Procedures Regarding Public Disclosure Pursuant to Utah Code Ann. Section 59-1-210 |
| Summary: | The current version of the rule provides for the disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 if disclosure is required under state law. However, current state law under Section 59-1-404 allows, but does not require, the disclosure of certain information from property tax orders. Accordingly, the proposed amendment clarifies that disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 may be disclosed if the disclosure is required or allowed under state law. |
| Rule Number: | Rule R884-24P-53 |
| Rule Title: | 2013 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Amendment Pursuant to Utah Code Ann. Section 59-2-515 |
| Summary: | Section 59-2-515 authorizes the State Tax Commission to promulgate rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53. |
| Rule Number: | Rule R884-24P-66 |
| Rule Title: | Appeal to County Board of Equalization Pursuant to Utah Code Ann. Section 59-2- 1004 |
| Summary: | The proposed amendment specifies that the county shall notify a taxpayer of a defect in the evidence or documentation required to achieve standing with the county board of equalization in writing. Due to an oversight in drafting, the previous amendment to this rule did not require the notice to be in writing. This amendment matches current practice. |

New Proposed Rule Amendment

The rule will be published in the Utah Bulletin on **November 15, 2012** and the Public comment will end on **December 17, 2012**.

Rule Number:	Rule R861-1A-12
Rule Title:	Policies and Procedures Regarding Public Disclosure Pursuant to Utah Code Ann. Section 59-1-210
Summary:	The current version of the rule provides for the disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 if disclosure is required under state law. However, current state law under Section 59-1-404 allows, but does not require, the disclosure of certain information from property tax orders. Accordingly, the proposed amendment clarifies that disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 may be disclosed if the disclosure is required or allowed under state law.